



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. LXIV] THURSDAY, JULY 27, 2023 / SRAVANA 5, 1945

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

No. 10/2023-State Tax (Rate)

Sachivalaya, Gandhinagar, 27th July, 2023

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No.(GHN-52)GST-2023/S.11(1)(73)GST Cell:- In exercise of the powers conferred by sub-sections (1) of section 11 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, on being satisfied that it is necessary in public interest so to do, hereby makes the following amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-129) GST-2018/S.11(1)(37)-TH dated the 31st December, 2018 being Notification No. 26/2018-State Tax (Rate), namely:-

In the said notification,-

- (A) in the opening paragraph, for the phrase “paragraph 4.41”, the phrase “paragraph 4.40”, shall be substituted;
- (B) in the Explanation,-
 - (i) for clause (a), the following clause shall be substituted, namely:-

“(a) “Foreign Trade Policy” means the Foreign Trade Policy, 2023, notified by the Government of India in the Ministry of Commerce and Industry *vide* notification No. 1/2023 dated the 31st March, 2023, published in the *Gazette* of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) *vide* S.O. 1565 (E) dated the 31st March, 2023;”

(ii) for clause (b), the following clause shall be substituted, namely: —

“(b) “Handbook of Procedures” means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 01/2023 dated the 1st April, 2023, Extraordinary, Part-I, Section 1 *vide* F. No. 01/75/171/00016/AM-23/FTP Cell dated the 1st April, 2023;”

By order and in the name of the Governor of Gujarat,

DILIP THAKER,

Joint Secretary to Government.

